

## **TRAINING EXPENSES POLICY & PROCEDURE**

### **BACKGROUND**

This policy sets out the expenses that may be claimed by staff members that attend external training events.

It is the company's policy to reimburse staff for all necessary travel, accommodation and other expenses, incurred while staff attend approved training courses.

The company will set levels of expenditure that are deemed appropriate and which may only be varied at the discretion of the company.

The level of reimbursement allowed will be sufficient to provide a standard and quality, which will adequately meet the needs of staff from the viewpoint of comfort, safety and acceptability.

### **TRAVEL**

#### **BY CAR:-**

##### Private Vehicles:

Staff using private vehicles for Company business can claim mileage rates of **40 pence per mile**.

In addition the Company will pay, where applicable, a Public Transport Rate of **22.5 pence per mile**.

The figures are based on Inland Revenue approved rates, which are reviewed annually, and are subject to annual negotiation with the Trade Unions.

### Motor Cycle Rates:

Staff using a private motor cycle for Company business can claim a rate of **23.8 pence per mile** for all business miles. This figure is based on Inland Revenue approved rates, which are reviewed annually, and as such allows the Company to a pay tax-free mileage allowance.

### Bicycle Rates:

Staff using a bicycle for Company business can claim a rate of **12 pence per mile** for all business miles. This figure is based on Inland Revenue approved rates, which are reviewed annually, and as such allows the Company to a pay tax-free mileage allowance.

### Rules for Claiming Mileage Expenses:

Staff can claim travel expenses for mileage incurred traveling from their permanent place of work to the training venue. Where a staff member travels from their home to a training venue and onwards to their permanent place of work, mileage can be claimed under the 'lesser of' ruling.

### Taxis:

Travel by taxi is expensive but on occasion can be practical and cost effective. Examples of when a taxi journey might be justified include:

- Where no public transport is available
- Where heavy luggage has to be carried
- When it is important to save time

When claiming taxi fares, by any taxi company other than that approved by the Company, receipts must be supplied where possible.

### Car or Motor Cycle Parking

Staff can claim for any reasonable charges incurred for car or motor cycle parking whilst on training events. Car or motor cycle parking tickets must be attached to the standard Expenses Claim Form where possible.

### **BY RAIL:-**

Where it is more practical and cost effective for Staff to travel by rail, rail tickets must be purchased through the Company's approved travel agent. In exceptional circumstances, tickets can be purchased directly by the individual Member. Seat reservations can be claimed and a receipt, where appropriate, should be attached to the standard Expenses Form.

All Staff must travel standard class unless there is a specific need to work during the journey by train. In such instances Staff will be permitted to travel first class if they receive prior written consent from the Company.

### **BY AIR:-**

Staff may fly by air (Economy only) on training events if:-

- It will save other subsistence costs
- It will save substantial time

For Staff traveling on long haul flights, they will take one days 'rest and recuperation' between the date of their arrival overseas and the date on which they commence business on behalf of the Company. This arrangement similarly applies on the return journey home (weekends excluded).

Flight tickets must be purchased via the Company's approved Travel Agent. Approval for the purchase of tickets must be given in advance by the Company.

## **SUBSISTENCE**

Where Staff work away from the office on business, the Company will pay a subsistence allowance of £4.50 for visits of between 5 and 10 hours duration. For visits of more than 10 hours duration, the Company will reimburse the cost of **actual** meals/refreshments taken up to a maximum of £14.00. Receipts must be attached to the standard claim form so that the Company can recover the VAT. Claims cannot be made where refreshments are provided by the training organisers.

Where Staff are required to stay overnight, the Company will reimburse the **actual** cost of an evening meal up to a maximum value of £21.00. If the meal is not taken in the hotel, a receipt must be attached to the Standard Claim Form for VAT recovery purposes.

All other expenses that are reasonable and necessary must be agreed in advance by the Company, but may be subject to taxation.

## **PERSONAL INCIDENTAL EXPENSES (PIEs)**

If Staff are required to stay overnight on training events, a hotel reservation must be made, in advance, through the Company's approved travel agent. PIEs of £5.00 per night can be claimed. PIEs cover the cost of telephone calls, newspapers, etc. Company monies cannot be used to purchase alcoholic beverages.

Where a staff member chooses to stay with a friend or relative instead of a hotel, an overnight allowance, including personal incidental expenses, of £25.00 per night can be claimed.

## **REIMBURSEMENT OF EXPENSES**

Expenses are reimbursed, one month in arrears. Expense forms should be completed and authorised by the Head of Learning Services at the end of each calendar month and forwarded to the Company's Finance Team for payment by no later than **the Friday at the end of the first full working week**. Advances for anticipated expenditure may be applied for in the same way and must be subsequently accounted for.

Receipts, including meals (on all occasions) and taxi fares (where possible) must support all expenses. Car or motor cycle parking tickets (where possible) must also be attached to the standard Expense Form. Failure to provide receipts will result in the claim being rejected.

The Head of Learning Services must take up any grievance regarding a proposed expenditure or reimbursement in the first instance. If unresolved, the matter should be taken up through the Company's grievance procedure.

If you have any queries regarding reimbursement of expenses, please contact any member of the Human Resources or Finance Teams.

### **AGREED LEVELS OF EXPENDITURE/REIMBURSEMENT**

Agreed levels of expenditure/reimbursement can only be varied at the discretion of the Company.

### **GENERAL QUERIES**

If you have any queries in relation to the above Policy/Procedures, please contact a member of the Human Resources or Finance Teams.